

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 307 be amended to read as follows:

- 1 Page 5, between lines 9 and 10, begin a new paragraph and insert:
- 2 "SECTION 6. IC 36-2-9-1 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. This chapter
- 4 applies to all counties **except a county containing a consolidated city.**
- 5 SECTION 7. IC 36-2-9.5 IS ADDED TO THE INDIANA CODE
- 6 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 7 JANUARY 1, 2006]:
- 8 **Chapter 9.5. County Auditor of Marion County**
- 9 **Sec. 1. This chapter applies to a county having a consolidated**
- 10 **city.**
- 11 **Sec. 2. (a) The county auditor must reside within the county as**
- 12 **provided in Article 6, Section 6 of the Constitution of the State of**
- 13 **Indiana. The auditor forfeits office if the auditor ceases to be a**
- 14 **resident of the county.**
- 15 **(b) The term of office of the county auditor under Article 6,**
- 16 **Section 2 of the Constitution of the State of Indiana is four (4) years**
- 17 **and continues until a successor is elected and qualified.**
- 18 **Sec. 3. The county auditor shall keep an office in a building**
- 19 **provided at the county seat by the county executive. The auditor**
- 20 **shall keep the office open for business during regular business**
- 21 **hours on every day of the year except:**
- 22 **(1) Sundays;**
- 23 **(2) legal holidays; and**
- 24 **(3) days specified by the county executive according to the**
- 25 **custom and practice of the county.**

1 **Sec. 4. A legal action required to be taken in the county**
 2 **auditor's office on a day when the auditor's office is closed under**
 3 **section 3 of this chapter may be taken on the next day the office is**
 4 **open.**

5 **Sec. 5. The county auditor shall furnish standard forms for use**
 6 **in the transaction of business under this article and for use in the**
 7 **performance of services for which the auditor receives a specific**
 8 **fee.**

9 **Sec. 6. The county auditor may administer the following:**

10 **(1) An oath necessary in the performance of the auditor's**
 11 **duties.**

12 **(2) The oath of office to an officer who receives the officer's**
 13 **certificate of appointment or election from the auditor.**

14 **(3) An oath relating to the duty of an officer who receives the**
 15 **officer's certificate of appointment or election from the**
 16 **auditor.**

17 **(4) The oath of office to a member of the board of directors of**
 18 **a solid waste management district established under IC 13-21**
 19 **or IC 13-9.5 (before its repeal).**

20 **Sec. 7. (a) The county auditor shall:**

21 **(1) keep a separate account for each item of appropriation**
 22 **made by the legislative body of the consolidated city.**

23 **(2) in each warrant the county auditor draws on the county or**
 24 **city treasury, specifically indicate the item of appropriation**
 25 **the warrant is drawn against.**

26 **(b) The county auditor may not permit an item of appropriation**
 27 **to be:**

28 **(1) overdrawn; or**

29 **(2) drawn on for a purpose other than the specific purpose for**
 30 **which the appropriation was made.**

31 **(c) A county auditor who knowingly violates this section**
 32 **commits a Class A misdemeanor.**

33 **Sec. 8. (a) This section does not apply to:**

34 **(1) funds received from the state or the federal government**
 35 **for:**

36 **(A) township assistance;**

37 **(B) unemployment relief; or**

38 **(C) old age pensions; or**

39 **(2) other funds available under:**

40 **(A) the federal Social Security Act; or**

41 **(B) another federal statute providing for civil and public**
 42 **works projects.**

43 **(b) Except for money that by statute is due and payable from the**
 44 **county or city treasury to:**

45 **(1) the state; or**

46 **(2) a township or municipality in the county;**

1 money may be paid from the county or city treasury only upon a
2 warrant drawn by the county auditor.

3 (c) A warrant may be drawn on the county or city treasury only
4 if:

- 5 (1) the legislative body of the consolidated city made an
- 6 appropriation of the money for the calendar year in which the
- 7 warrant is drawn; and
- 8 (2) the appropriation is not exhausted.

9 (d) Notwithstanding subsection (c), an appropriation by the
10 legislative body is not necessary to authorize the drawing of a
11 warrant on and payment from a county treasury for:

- 12 (1) money that:
 - 13 (A) belongs to the state; and
 - 14 (B) is required by statute to be paid into the state treasury;
- 15 (2) money that belongs to a school fund, whether principal or
- 16 interest;
- 17 (3) money that:
 - 18 (A) belongs to a township or municipality in the county;
 - 19 and
 - 20 (B) is required by statute to be paid to the township or
 - 21 municipality;
- 22 (4) money that:
 - 23 (A) is due a person;
 - 24 (B) is paid into the county or city treasury under an
 - 25 assessment on persons or property of the county in
 - 26 territory less than that of the whole county; and
 - 27 (C) is paid for construction, maintenance, or purchase of a
 - 28 public improvement;
- 29 (5) money that is due a person and is paid into the county
- 30 treasury to redeem property from a tax sale or other forced
- 31 sale;
- 32 (6) money that is due a person and is paid to the county or city
- 33 under law as a tender or payment to the person;
- 34 (7) taxes erroneously paid;
- 35 (8) money paid to a cemetery board under IC 23-14-65-22;
- 36 (9) money distributed under IC 23-14-70-3; or
- 37 (10) payments under a statute that expressly provides for
- 38 payments from the county or city treasury without
- 39 appropriation by the legislative body.

40 (e) A county auditor who knowingly violates this section
41 commits a Class A misdemeanor.

42 Sec. 9. (a) The county auditor shall examine and settle all
43 accounts and demands that are:

- 44 (1) chargeable against the county or city; and
- 45 (2) not otherwise provided for by statute.

46 (b) The county auditor shall issue warrants on the county or city

treasury for:

- (1) sums of money settled and allowed by the county auditor;
- (2) sums of money settled and allowed by another official; or
- (3) settlements and allowances fixed by statute;

and shall make the warrants payable to the person entitled to payment. The warrants shall be numbered progressively, and the controller shall record the number, date, amount, payee, and purpose of issue of each warrant at the time of issuance.

Sec. 10. The county auditor shall keep an accurate account current with the county treasurer. When a receipt given by the treasurer for money paid into the county or city treasury is deposited with the county auditor, the county auditor shall:

- (1) file the treasurer's receipt;
- (2) charge the treasurer with the amount of the treasurer's receipt; and
- (3) issue the county auditor's receipt to the person presenting the treasurer's receipt.

SECTION 8. IC 36-3-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2. (a) The executive shall, subject to the approval of the city-county legislative body, appoint each of ~~his~~ **the executive's** deputies and the director of each department of the consolidated city. A deputy or director is appointed for a term of one (1) year and until ~~his~~ **a** successor is appointed and qualified, but serves at the pleasure of the executive.

(b) When making an appointment under subsection (a), the executive shall submit the name of an appointee to an office to the legislative body for its approval as follows:

- (1) When the office has an incumbent, not more than forty-five (45) days before the expiration of the incumbent's one (1) year term.
- (2) When the office has been vacated, not more than forty-five (45) days after the vacancy occurs.

(c) The executive may appoint an acting deputy or acting director whenever the incumbent is incapacitated or the office has been vacated. An acting deputy or acting director has all the powers of the office.

(d) The executive shall appoint:

- (1) a controller;
- (2) ~~two~~ **(2) deputy controllers, only one (1) of whom may be from the same political party as the executive;** and
- (3) a corporation counsel;

each of whom serves at the pleasure of the executive.

(e) The corporation counsel and every attorney who is a city employee working for the corporation counsel must be a resident of the county and admitted to the practice of law in Indiana.

SECTION 9. IC 36-3-5-2.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2.5. **(a)** The controller appointed under section 2 of this chapter is:

(1) the fiscal officer of:

(A) the consolidated city; and

(B) the county; and

(2) the director of the office of finance and management under section 2.7 of this chapter. ~~but~~

(b) The county treasurer ~~shall serve~~ serves ex officio as the treasurer of the consolidated city.

SECTION 10. IC 36-3-5-2.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2.6. The:

(1) controller is not liable, in an individual capacity, for any act or omission occurring in connection with the performance of the controller's duty as a fiscal officer of:

(A) the consolidated city; and

(B) the county; and

(2) deputy controller is not liable, in an individual capacity, for any act or omission occurring in connection with the performance of the deputy controller's duty;

unless the act or omission constitutes gross negligence or an intentional disregard of the controller's or the deputy controller's duty.

SECTION 11. IC 36-3-5-2.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2.7. (a) Except as provided in subsection (c), the office of finance and management is established and is responsible for:

(1) accounting and budgeting;

(2) financial reporting and audits;

(3) revenue and tax distributions;

(4) purchasing;

(5) fixed assets;

(6) payroll, accounts payable, and accounts receivable; and

(7) maintenance of property records;

for all city and county departments, offices, and agencies.

(b) The controller:

(1) serves as the director of; and

(2) may organize into divisions;

the office of finance and management.

(c) The county auditor shall:

(1) prepare the budgets for:

(A) the circuit and superior courts in the county; and

(B) the prosecuting attorney of the county; and

(2) present the budgets to the city-county legislative body under IC 36-3-6-6.

SECTION 12. IC 36-3-5-2.8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2.8. (a) Except as provided in subsections (b) and (c), the controller:

1 (1) has all the powers; and
 2 (2) performs all of the duties;
 3 of a county auditor under IC 36-2-9.

4 (b) The controller:

5 (1) does not have the powers; and
 6 (2) may not perform the duties;
 7 of the county auditor under IC 36-2-9.5 and IC 36-3-6, or as a
 8 member of the board of commissioners of the county under
 9 IC 36-3-3-10.

10 (c) Notwithstanding subsection (a), the executive, with the
 11 approval of the legislative body, may allocate the duties of the
 12 county auditor, except the duties referred to in subsection (b),
 13 among:

- 14 (1) the controller;
- 15 (2) the county assessor;
- 16 (3) the county auditor; or
- 17 (4) other appropriate city or county officials."

18 Page 5, between lines 27 and 28, begin a new paragraph and insert:

19 "SECTION 14. IC 36-3-5-9 IS ADDED TO THE INDIANA CODE
 20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2006]: **Sec. 9. The controller shall furnish standard
 22 forms for use in the:**

- 23 (1) transaction of business; and
- 24 (2) performance of services for which the consolidated city or
 25 county receives a specific fee.

26 SECTION 15. IC 36-3-5-10 IS ADDED TO THE INDIANA CODE
 27 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 28 JANUARY 1, 2006]: **Sec. 10. The controller, in the name of the state
 29 and on behalf of any fund of the county or consolidated city, may
 30 sue principals or sureties on any obligation, whether the obligation
 31 is in the name of the state or another person.**

32 SECTION 16. IC 36-3-5-11 IS ADDED TO THE INDIANA CODE
 33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2006]: **Sec. 11. The controller and county auditor
 35 shall jointly:**

- 36 (1) file the original of the county treasurer's monthly report
 37 under IC 36-2-10-16 with the records of the county board of
 38 finance;
- 39 (2) present one (1) copy of the report to the legislative body of
 40 the consolidated city at its next regular meeting; and
- 41 (3) immediately transmit one (1) copy of the report to the state
 42 board of accounts.

43 SECTION 17. IC 36-3-5-18 IS ADDED TO THE INDIANA CODE
 44 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 45 JANUARY 1, 2006]: **Sec. 18. (a) Except as provided in subsection
 46 (b), if the controller is held personally liable for penalties and**

1 interest assessed by the Internal Revenue Service, the county
2 treasurer shall reimburse the controller in an amount equal to the
3 penalties and interest.

4 (b) The county treasurer may not reimburse the controller
5 under subsection (a) if the controller willfully or intentionally fails
6 or refuses to file a return or make a required deposit on the date
7 the return or deposit is due.

8 SECTION 18. IC 36-3-5-19 IS ADDED TO THE INDIANA CODE
9 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
10 JANUARY 1, 2006]: Sec. 19. (a) Before the controller makes the
11 endorsement required by IC 36-2-11-14, the controller may require
12 that a tax identification number identifying the affected real
13 property be placed on an instrument that conveys, creates,
14 encumbers, assigns, or otherwise disposes of an interest in or a lien
15 on real property. The tax identification number may be established
16 by the controller with the approval of the state board of accounts.
17 If the tax identification number is affixed to the instrument or a tax
18 identification number is not required, the controller shall make the
19 proper endorsement on demand.

20 (b) On request, the controller shall provide assistance in
21 obtaining the proper tax identification number for instruments
22 subject to this section.

23 (c) The tax administration number established by this section is
24 for use in administering statutes concerning taxation of real
25 property and is not competent evidence of the location or size of the
26 real property affected by the instrument.

27 (d) The legislative body of the consolidated city may adopt an
28 ordinance authorizing the controller to collect a fee in an amount
29 that does not exceed five dollars (\$5) for each:

30 (1) deed; or

31 (2) legal description of each parcel contained in the deed;
32 for which the controller makes a real property endorsement. This
33 fee is in addition to any other fee provided by law. The controller
34 shall place revenue received under this subsection in a dedicated
35 fund for use in maintaining plat books.

36 SECTION 19. IC 36-3-5-20 IS ADDED TO THE INDIANA CODE
37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
38 JANUARY 1, 2006]: Sec. 20. The controller shall:

39 (1) maintain an electronic data file of the information
40 contained on the tax duplicate for all:

41 (A) parcels; and

42 (B) personal property returns;

43 for each township in the county as of each assessment date;

44 (2) maintain the file in the form required by:

45 (A) the legislative services agency; and

46 (B) the department of local government finance; and

(3) transmit the data in the file with respect to the assessment date of each year before March 1 of the next year to:

(A) the legislative services agency in an electronic format under IC 5-14-6; and

(B) the department of local government finance.

SECTION 20. IC 36-3-6-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 3. (a) A legislative body shall, by ordinance or resolution, fix the annual compensation of all appointed officers, deputies, and employees under its jurisdiction. This may be done by adopting schedules of compensation. The schedules of compensation may include a provision for salaried employees whose salaries are paid on an annual basis. Salaried employees shall work a regularly scheduled work week, in accordance with the schedule of compensation.

(b) The city-county legislative body has jurisdiction over all appointed officers, deputies, and employees:

(1) of the consolidated city, except those of special service districts; or

(2) whose compensation is payable from the county general fund or any other fund from which the ~~county auditor~~ **controller** issues warrants for compensation.

A special service district legislative body has jurisdiction over all appointed officers, deputies, and employees of the special service district.

(c) This chapter does not affect the salaries of judges, officers of courts, prosecuting attorneys, and deputy prosecuting attorneys whose minimum salaries are fixed by statute, but the city-county legislative body may make appropriations to pay them more than the minimums fixed by statute. Beginning July 1, 1995, an appropriation made under this subsection may not exceed five thousand dollars (\$5,000) for each judge or full-time prosecuting attorney in any calendar year.

SECTION 21. IC 36-3-6-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 5. (a) The ~~consolidated city fiscal officer~~ **controller** shall review and revise the estimates of city expenditures ~~prepared~~ **submitted** under section 4 of this chapter. Then ~~he~~ **the controller** shall prepare for the executive a report of the estimated ~~department~~ budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates, along with ~~his~~ **the controller's** recommendations.

(b) The executive shall determine the amounts to be included in the proposed appropriations ordinance by the ~~city fiscal officer~~ **controller** and advise ~~him~~ **the controller** of those amounts.

SECTION 22. IC 36-3-6-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 6. (a) **Except as provided in subsection (b),** the ~~consolidated city fiscal officer and the county fiscal officer,~~ **controller** shall, with the assistance of the corporation counsel, prepare:

(1) proposed appropriations ordinances for the city and county and each special service district; and

(2) proposed ordinances fixing the rate of taxation for the taxes to be levied for all city and county departments, offices, and agencies.

The proposed appropriations ordinances must contain all the amounts necessary for the operation of consolidated government, listed in major classifications.

(b) The county auditor shall perform the duties of the controller under subsection (a) with respect to:

(1) the circuit and superior courts in the county; and

(2) the prosecuting attorney for the county.

~~(b) (c) The: fiscal officers~~

(1) controller shall submit the proposed ordinances **prepared under subsection (a); and**

(2) county auditor shall submit the proposed ordinances prepared under subsection (b);

along with appropriation detail accounts for each city and county department, office, and agency, to the city clerk not later than the first meeting of the city-county legislative body in August.

SECTION 23. IC 36-3-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 8. After the passage of an appropriations ordinance, a legislative body may, on the recommendation of:

(1) the ~~consolidated city fiscal officer~~ **auditor**, as to ~~city matters~~ **appropriations for:**

(A) the circuit and superior courts in the county; or

(B) the prosecuting attorney of the county; or

(2) the ~~county fiscal officer~~ **controller**, as to **all other city and county matters: appropriations;**

make further or additional appropriations, unless their result is to increase a tax levy set by ordinance."

Page 6, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 25. IC 36-3-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 5. (a) Liens for taxes levied by the consolidated city are perfected when certified to the ~~auditor of the county:~~ **controller.**

(b) Liens created when the city enters upon property to make improvements to bring ~~it~~ **the property** into compliance with a city ordinance, and liens created upon failure to pay charges assessed by the city for services shall be certified to the ~~auditor;~~ **controller** after the adoption of a resolution confirming the incurred expense by the appropriate city department, board, or other agency. In addition, the resolution must state the name of the owner as it appears on the ~~township county~~ **assessor's** record and a description of the property. These liens are perfected when certified to the ~~auditor:~~ **controller.**

(c) The amount of a perfected lien shall be placed on the tax

1 duplicate by the ~~auditor~~ **controller** in the nature of a delinquent tax
2 subject to enforcement and collection as otherwise provided under
3 IC 6-1.1-22, IC 6-1.1-24, and IC 6-1.1-25. However, the amount of the
4 lien is not considered a tax within the meaning of IC 6-1.1-21-2(b) and
5 shall not be included as a part of either a total county tax levy under
6 IC 6-1.1-21-2(g) or the tax liability of a taxpayer under IC 6-1.1-21-5
7 for purposes of the tax credit computations under IC 6-1.1-21-4 and
8 IC 6-1.1-21-5."

9 Renumber all SECTIONS consecutively.
(Reference is to ESB 307 as printed March 25, 2005.)

Representative Hinkle